



DEPARTMENT OF THE NAVY
 OFFICE OF NAVAL RESEARCH
 875 NORTH RANDOLPH STREET
 SUITE 1425
 ARLINGTON, VA 22203-1995

IN REPLY REFER TO:

Agreement Date: September 25, 2023
 [Supersedes Agreement Dated: June 28, 2023]

NEGOTIATION AGREEMENT

**INSTITUTION: UNIVERSITY OF ALASKA
 FAIRBANKS, ALASKA 99775**

The Staff Benefits and Leave Benefits rates contained herein are for use on grants, contracts and/or other agreements issued or awarded to the University of Alaska by all Federal Agencies of the United States of America, in accordance with the provisions and cost principles mandated by 2 CFR Part 200. These rates shall be used for forward pricing and billing purposes for the University of Alaska Fiscal Year 2024. This rate agreement supersedes all previous rate agreements/determinations related to these rates for Fiscal Year 2024.

Section I: RATES - TYPE: FIXED (FIXED)

Fringe Benefits Rates:

TYPE	FROM	TO	RATE		Employee Category
			Staff Benefits Base (a)	Leave Benefits Base (b)	
Fixed	7/1/23	6/30/24	51.8%	23.3%	Classified Non-Union
Fixed	7/1/23	6/30/24	46.0%	23.2%	Classified, AHECTE ¹ Union
Fixed	7/1/23	6/30/24	41.2%	21.6%	APT ² Exempt
Fixed	7/1/23	6/30/24	25.1%	20.6%	Executive
Fixed	7/1/23	6/30/24	25.1%	20.6%	Faculty Academic Leadership (nonrep)
Fixed	7/1/23	6/30/24	25.1%	15.0%	Faculty, Non-Represented
Fixed	7/1/23	6/30/24	30.8%	15.0%	Faculty UNAC ³ Union
Fixed	7/1/23	6/30/24	9.7%	0.0%	Faculty Adjunct Union
Fixed	7/1/23	6/30/24	8.8%	0.0%	Temporary/FICA Student
Fixed	7/1/23	6/30/24	32.4%	6.4%	Extended Temporary
Fixed	7/1/23	6/30/24	0.0%	0.0%	Non-FICA Student

Notes: ¹Alaska Higher Education Crafts and Trade Employees

²Administrative/Professional/Technical

³United Academics

DISTRIBUTION BASES

(a) Staff benefits rates are applied to base salaries plus overtime, miscellaneous pay, and

leave accrual provisions.

- (b) Leave benefits rates are applied to base salaries excluding: overtime, miscellaneous pay, and paid leave.

SECTION II - GENERAL TERMS AND CONDITIONS

A. LIMITATIONS: Use of the rates set forth under Section I is subject to availability of funds and to any other statutory or administrative limitations. The rates are applicable to a given grant, contract or other agreement only to the extent that funds are available and consistent with any and all limitations of cost clauses or provisions, if any, contained therein. Acceptance of any or all of the rates agreed to herein is predicated upon the following conditions: (1) that no costs other than those incurred by the institution were included in this indirect cost pool as finally accepted and that such costs are legal obligations of the institution and allowable under governing cost principles; (2) that the same costs that have been treated as indirect costs are not claimed as direct costs; (3) that similar types of costs have been accorded consistent accounting treatment; and (4) that the information provided by the institution which was used as a basis for acceptance of the rates agreed to herein, and expressly relied upon by the Government in negotiating and accepting the said rates is not subsequently found to be materially incomplete or inaccurate.

B. ACCOUNTING CHANGES: The rates contained in Section I of this agreement are based on the accounting system in effect at the time the agreement was negotiated. Changes to the method(s) of accounting for costs, which affect the amount of reimbursement resulting from the use of these rates require the prior written approval of the authorized representative of the cognizant agency for indirect costs. Such changes include but are not limited to changes in the charging of a particular type of cost from indirect to direct. Failure to obtain such approval may result in subsequent cost disallowances.

C. FIXED RATES WITH CARRY-FORWARD PROVISIONS: The fixed rates contained in this agreement are based on estimates of the costs for FY 2024. When actual costs for this fiscal year are determined, adjustments will be applied to a rate negotiation for a subsequent fiscal year to recognize the difference between the FY 2024 estimated costs used to establish the fixed rates and the negotiated actual FY 2024 costs.

D. CARRY FORWARD AMOUNTS: The following carry-forward amounts were included in the establishment of the FY 2024 rates:

() Denotes Over-Recovery

<u>Employee Category</u>	<u>FY 2022 Estimated</u>	<u>FY 2021 Estimated</u>	<u>FY 2022 Estimated</u>
	<u>STAFF BENEFITS</u>	<u>LEAVE BENEFITS</u>	<u>LEAVE BENEFITS</u>
Classified Non-Union (NR)	\$ (900,883)		\$ 724,628
Classified, AHECTE ¹ Union (CR)	\$ (608,828)		\$ 154,023
APT ² Exempt (XR)	\$ (878,671)		\$ 1,005,003
Executive, Faculty Academic Leadership (nonrep) (EX, FR)	\$ (557,569)	\$ (26,298)*****	\$ 351,486****

<u>Employee Category</u>	FY 2022	FY 2021	FY 2022
	Estimated	Estimated	Estimated
	STAFF	LEAVE	LEAVE
	BENEFITS	BENEFITS	BENEFITS
Faculty, Non-Represented (FN)	*		**
Faculty UNAC ³ Union (F9)	\$(328,978)	\$(11,261) ***	\$ 372,647
Faculty Adjunct Union (FT, FW)	\$ (62,489)		\$ 0
Temporary/FICA Student (CT, GT, NT, ST, XT)	\$ (36,400)		\$ 0
Extended Temporary (NX, XX)	\$ (61,243)		\$ 121,576
Non-FICA Student (GN, SN)	\$ 0		\$ 0

* Employee category Faculty, Non-Represented (FN) is included in the Executive, Faculty Academic Leadership (nonrep) (EX, FR) group for staff benefit purposes. Effective FY24, approx. 50 FN employees transitioned to F9 due to UNAC's new collective bargaining agreement. For FY24, the FY22 EX, FR, FN pooled staff benefit CFW was separated to identify the FN portion of the CFW to allocate the portion of the FN CFW to employees transitioning to F9.

** Employee category Faculty, Non-Represented (FN) is included in the Faculty UNAC³ Union (F9) for Leave purposes. In addition, the Leave Benefits Faculty UNAC³ Union (F9) FY22 estimated CFW amount shown above also includes FY22 estimated CFW amounts for the Temporary/FICA Student (CT, GT, NT, ST, XT) and Non-FICA Student (GN, SN) employee categories.

***The Leave Benefits Faculty UNAC³ Union (F9) FY21 estimated CFW amount shown above is composed fully of FY21 estimated CFW amounts for Temporary/FICA Student (CT, GT, NT, ST, XT) and Non-FICA Student (GN, SN) employee categories.

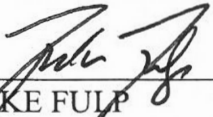
****The Leave Benefits Executive, Faculty Academic Leadership (nonrep) (EX, FR) FY22 estimated CFW amount shown above also includes the FY22 estimated CFW amount for the Faculty Adjunct Union FT, FW employee category.

*****The Leave Benefits Executive, Faculty Academic Leadership (nonrep) (EX, FR) FY21 estimated CFW amount shown above is composed fully of the FY21 CFW estimated amount for the Faculty Adjunct Union FT, FW employee category.

E. USE BY OTHER FEDERAL AGENCIES: The rates set forth in Section I are negotiated in accordance with and under the authority set forth in 2 CFR Part 200. Accordingly, such rates shall be applied to the extent provided in such regulations to grants, contracts, and other agreements to which 2 CFR Part 200 applies, subject to any limitations in part A of this section. Copies of this document may be provided by either party to other federal agencies to provide such agencies with documentary notice of this agreement and its terms and conditions.

F. **SPECIAL REMARKS:** The Government's agreement with the rates set forth in Section I is not an acceptance of the University of Alaska's accounting practices or methodologies. Any reliance by the Government on cost data or methodologies submitted by the University of Alaska is on a non-precedence-setting basis and does not imply Government acceptance.

Accepted:
FOR THE UNIVERSITY OF ALASKA:



LUKE FULP
Chief Financial Officer

9/25/2023

Date

FOR THE U.S. GOVERNMENT:

GALES.SHARON
J.1093052664

SHARON GALES
Contracting Officer

9/26/2023

Date

Digitally signed by
GALES.SHARON.J.1093052664
Date: 2023.09.26 07:10:00
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For information concerning this agreement contact:

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